



## Georgia Department of Revenue

### Cherokee County Local Ad Valorem Tax Facts

**Caution:** By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 12/04/06.

#### LOCAL TAX OFFICIALS

##### Tax Commissioner

David Fields  
100 North Street #150  
Canton, Ga. 30114 -2756  
(678) 493-6400  
Fax: (678)493-6423  
Email: [dfields@cherokeega.com](mailto:dfields@cherokeega.com)  
Website: <http://www.cherokeega.com/ccweb/departments/tax/>

This office will be relocating on 03/26/07 to:

2780 Marietta Hwy  
Canton, Ga.

##### Chairman of the Board of Tax Assessors

Larry Berry  
100 North Street #G20  
Canton, Ga. 30114 -2756  
(678)493-6120  
Fax: (678)493-6125  
Website: <http://www.cherokeega.com/ccweb/departments/assessor/>

##### Chief Appraiser

John L. Adams  
100 North Street #G20  
Canton, Ga. 30114 -2756  
(678)493-6120  
Fax: (678)493-6125  
Email: [jadams@cherokeega.com](mailto:jadams@cherokeega.com)  
Website: <http://www.cherokeega.com/ccweb/departments/assessor/>

##### Chairman of the Board of Commissioners

Michael Byrd  
90 North Street, Suite 310  
Canton, Ga. 30114-2756  
(678)493-6000  
Website: <http://www.cherokeega.com/ccweb/departments/boc/index.cfm>

**PROPERTY TAX RETURNS** Property tax returns must be filed with the Cherokee County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year. Failure to file a new return when there have been improvements made to the property will subject the taxpayer to a 10% penalty on the value of the property not returned plus interest and possibly penalties from the date the tax would have been due.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.shtml>

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.shtml>

**HOMESTEAD EXEMPTIONS** The deadline for filing for a homestead exemption in Cherokee County is March 1. Application for homestead exemption is made with the Board of Tax Assessors in the county. Failure to apply by the deadline will result in loss of the exemption for that year.

This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may provide more tax relief depending upon the taxpayer's circumstances.

The following local homestead exemptions are offered in this county:

Code	Exemption Type	County General	County Bond	School General	School Bond	Age	Other	Net Income	Gross Income	Ga. Law
------	----------------	----------------	-------------	----------------	-------------	-----	-------	------------	--------------	---------

	Regular	5,000		2,000		(1)			HB1671, 1998 <a href="http://www.legis.ga.gov/legis/1997_98/leg/fulltext/hb1671.htm">www.legis.ga.gov/legis/1997_98/leg/fulltext/hb1671.htm</a>
	Elderly - 65	5,000		132,480	132,480	65	(1)		HB803, 1996 <a href="http://www.legis.ga.gov/legis/1995_96/leg/fulltext/hb803.htm">www.legis.ga.gov/legis/1995_96/leg/fulltext/hb803.htm</a>
	Elderly - 62	5,000		132,480	132,480	62			HB803, 1996 <a href="http://www.legis.ga.gov/legis/1995_96/leg/fulltext/hb803.htm">www.legis.ga.gov/legis/1995_96/leg/fulltext/hb803.htm</a>
S5	Veterans Exemption	50,000		50,000	50,000				
S6	Disabled Person	5,000		132,480	132,480				HB803, 1996 <a href="http://www.legis.ga.gov/legis/1995_96/leg/fulltext/hb803.htm">www.legis.ga.gov/legis/1995_96/leg/fulltext/hb803.htm</a>
ESS	Veterans Widower	50,000		50,000	50,000				

(1) This exemption can be combined with other exemptions a taxpayer may qualify for.

Click the link below for more information on homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.shtml>

**FREEPORT EXEMPTIONS** Cherokee County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.shtml>

**AD VALOREM TAX PAYMENTS** Taxes are normally due in this county by December 20 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner. The actual deadlines for previous years in Cherokee County are:

- 2006 Taxes - 12/20/06
- 2005 Taxes - 12/20/05
- 2004 Taxes - 12/20/04
- 2003 Taxes - 12/20/03

After these deadlines interest at the rate of 1% per month is charged. Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline (no penalty if tax is on a homestead and less than \$500). For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.shtml>

**VALUATION APPEALS** If the assessors disagree with the taxpayer's returned value, they will change the value and a change of assessment notice will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the change of assessment notice. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.shtml>

**AD VALOREM TAX REFUNDS** If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.shtml>

**MOTOR VEHICLE REGISTRATION** Cherokee County is on the 12-month staggered registration system. Vehicle tags are sold at:

Old Marble Courthouse  
100 N. Street Suite 111  
Canton, Ga. 30114  
Hours: Monday - Friday, 8:00 - 5:00.

7545 N. Main Street Annex  
Woodstock, Ga. 30188

Hours: Monday - Friday, 8:00 - 4:45.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days; the owner would then come back in during the 30 day period which ends on their birthday to pay the ad valorem tax. For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.shtml>

---

## MOBILE HOME TAXATION

**Mobile Home Location Permits** Taxpayers locating a mobile home in Cherokee County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

**Mobile Home Returns** Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.shtml>

---

**INTANGIBLE RECORDING** Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Cherokee County the Clerk of the Superior Court is responsible for collecting intangible recording tax. The Clerk's office can be contacted at:

90 North Street  
Canton, Ga. 30114  
(678)493-6511

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.shtml>

---

## OTHER INFORMATION

**Local Ordinances** There are no local ordinances pertaining to ad valorem taxation.

**Fees for Garbage, Fire, Street Lights** The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The County Governing Authority or the Municipal Governing Authority may have individuals appointed to handle these type fees in some cases.

**Independent School Systems** There are no independent city school systems in this county.

**City Tax** The Tax Commissioner is not responsible for collecting city ad valorem taxes on real and personal property. City taxes are collected at:

City of Ball Ground P.O. Box 285 Ball Ground, Ga. 30107 (706)735-2123 Clerk: Karen L. Jordan	City of Canton 151 Elizabeth Street Canton, Ga. 30114 (770)704-1500 Clerk: Diana G. Threewitt
--	---

City of Holly Springs P.O. Box 990 Holly Springs, Ga. 30142 (404)345-5536 Clerk: Marie Johnson	City of Nelson P.O. Box 237 Nelson, Ga. 30151 (706)735-2211 Clerk: Brandy Edwards
--	---

City of Waleska 8976 Fincher Drive Waleska, Ga. 30183 (706)479-2912 Clerk: Debbie McEntyre	City of Woodstock 103 Towne Lake Parkway Woodstock, Ga. 30188 (770)926-8852 Clerk: Gina Kelley
--	--

City of Mountain Park  
100 Mountain Park Road  
Mountain Park, Ga. 30075  
(770)993-4231  
Clerk: Kandace Cannon

---

This webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to: <mailto:Local.Government.Services@dor.ga.gov>

Georgia Department of Revenue  
Local Government Services Division  
4245 International Boulevard, Suite A  
Hapeville, Georgia 30354-3918  
[www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

**Disclaimer:** Links from this website to other websites are intended for reference only and do not represent an endorsement of any product or service that may be mentioned in the linked-to pages. They are not a part of the Department of Revenue's website and the Department has no control over their content or availability.

---